ID: CCA_2022072609023449 [Third Party Communication:

UILC: 6037.00-00; 6501-04-00 Date of Communication: Month DD, YYYY]

Number: **202305011** Release Date: 2/3/2023

From:

Sent: Tuesday, July 26, 2022 9:02:34 AM

To: Cc: Bcc:

Subject: SOL inquiry_RE: Request for Assistance

Hi,

We are responding to your inquiry regarding . and whether the statute of limitations to assess tax for the tax year ended has expired.

The assessment period expired in . All facts considered (thank you again for all your fact-finding), the Form 1120 stamped as received on by the Service was a valid return and should have been processed as filed by the Service.

Please let us know if you have questions -

Carolyn